



CNPJ: 04.198.103/0001-69 CGF: 06.305.020-0

June, 24th 2005.

I, Marcial Gerald Layani, do make the following declarations.

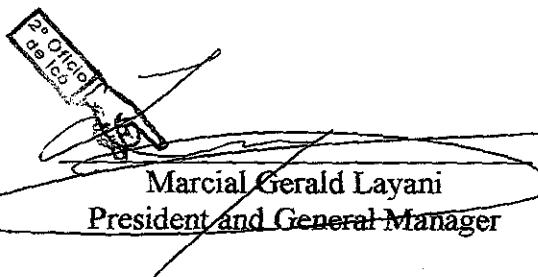
On June 29th, 2004 I have declared, that I personally have diverted funds, profits and capital, from Procapui Ltda, Brasil. This process was partially done with the help of shareholder officers of G.F.Higgins Pembroke U.S.A. Specifically Gerry Higgins and Thomas Higgins.

Our official invoices for shipments of lobsters and shrimps from Procapui Ltda Brasil; were approximately 20-50% less than actual real value of "same day price" of the "same type of goods". This extra 20-50% was shared between Higgins and myself, Marcial Gerald Layani.

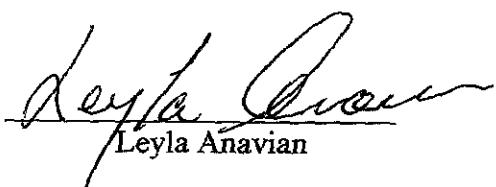
Thomas Higgins has full knowledge of this fact. Plus the facts such as, we were shipping illegal size lobsters (sizes 2 & 3) from Brazil. (the shared profits were very high on these illegal lobsters). And also both Thomas and Gerry Higgins were well aware that the money send to various accounts-other than Procapui Ltda, in Brazil; were for our mutual benefits and for our illegal activities. And the money send had absolutely nothing to do with Procapui Ltda., and with personal guarantee of Jozef Anavian.

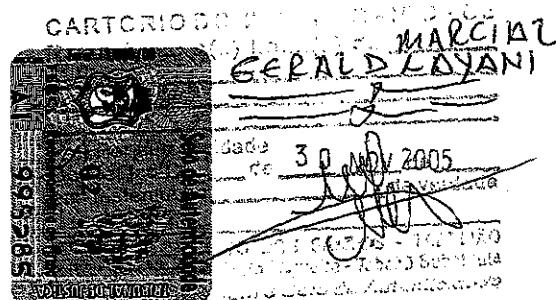
As a matter of record, G.F. Higgins owes Procapui Ltda.. Brasil, over \$1,000,000.00 for the actual shipments. Plus he owes Procapui Ltda., and its shareholders one half of all the illegitimate discounts that they have received.

All these were done with total secrecy from the shareholders of Procapui Ltda., shareholders .None of the members of my family or the shareholders of Procapui Ltda., were aware of any of these illegal activities.


Marcial Gerald Layani
President and General Manager

Witnesses


Leyla Anavian



G F HIGGINS. INC

BOS, THOM, GERALD Higgins

\$ 1.000. 000⁰⁰ ~~R~~

PRODUTORES DE CAMARÕES DE ICAPUÍ LTDA.



Mike Layani
PRESIDENT

Av. Engenheiro Alberto Sá, 480 - Papicu - Fortaleza - CE - CEP 60175-395
Fone: (85) 262.1857 - Fax: (85) 262.7550 - E-mail: mikelayani@yahoo.com